

§ 28.54

§ 28.54 Consents of surety.

Consents of surety to changes in the terms of bonds shall be executed on Form 1533 by the principal and by the surety with the same formality and proof of authority as is required for the execution of bonds.

§ 28.55 Authority to approve bonds and consents of surety.

Appropriate TTB officers are authorized to approve all bonds and consents of surety required by this part.

[T.D. 6895, 31 FR 11976, Sept. 13, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.56 Disapproval of bonds or consents of surety.

The appropriate TTB officer may disapprove any bond prescribed by this part, or any consent of surety submitted in respect thereto, if the principal or any person owning, controlling, or actively participating in the management of the business of the principal shall have been previously convicted, in a court of competent jurisdiction, of:

(a) Any fraudulent noncompliance with any provision of any law of the United States, if such provision related to internal revenue or customs taxation of spirits, wines, or beer, or if such offense shall have been compromised with the person on payment of penalties or otherwise; or

(b) Any felony under a law of any State, Territory, or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of spirits, wine, beer, or other intoxicating liquor.

(72 Stat. 1336, 1352, 1353, 1394; 26 U.S.C. 5062, 5175, 5177, 5551)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71721, Dec. 11, 1979; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.57 Appeal to Administrator.

Where a bond or consent of surety is disapproved by the appropriate TTB officer, the person giving the bond may appeal from such disapproval to the Administrator, who will hear such ap-

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peal. The decision of the Administrator shall be final.

(72 Stat. 1394; 26 U.S.C. 5551)

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.58 Operations or unit bond—distilled spirits.

(a) *Spirits*. Where spirits are withdrawn without payment of tax, as authorized in § 28.91, from the bonded premises of a distilled spirits plant on application of the proprietor thereof, the operations or unit bond, given by the proprietor and approved under the provisions of part 19 of this chapter, shall cover such withdrawals.

(b) *Wine*. Where, under the provisions of part 19 of this chapter, an operations or unit bond has been given and approved to cover the operations of a distilled spirits plant and an adjacent bonded wine cellar, such bond shall cover the withdrawal of wine without payment of tax, as authorized in § 28.121, from such bonded wine cellar on application for such withdrawal by the proprietor.

(c) *Specially denatured spirits*. Where specially denatured spirits are withdrawn free of tax, as authorized in § 28.151, from the bonded premises of a distilled spirits plant on application of the proprietor thereof, the proprietor shall file a consent of surety extending the terms of the operations or unit bond, which consent shall be in the following form:

The obligors agree to extend the terms of said bond to cover all liability that may be incurred on all specially denatured spirits withdrawn by the principal for exportation or transfer to a foreign-trade zone, for which satisfactory evidence of exportation, or of deposit in a foreign-trade zone, as required by law and regulations, is not submitted to the appropriate TTB officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1362, as amended (26 U.S.C. 5175, 5214); Sec. 3, Pub. L. 91-659, 84 Stat. 1965, as amended (26 U.S.C. 5066); Sec. 805, Pub. L. 96-39, 93 Stat. 276 (26 U.S.C. 5173))

[T.D. ATF-62, 44 FR 71721, Dec. 11, 1979, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]